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considered direct taxes in the colonies, lead to the opinion that taxes on such profits must be considered direct taxes, despite the distinction made as to *Pacific Ins. Co. v. Soule* and *Springer v. U. S.*" With respect to the power of a state to limit its taxing power by contract, the author, while of course recognizing that this may be done, expresses the opinion that there must be some limit to it. This and the opinion that there is a limit beyond which inheritance taxes amount to confiscation are fairly illustrative of his conservative attitude.

It is unfortunate that the case of *Delaware etc. RR. Co. v. Pennsylvania* was not decided at the time the book was written. In the text we find the following statement: "Possibly the state where the owner of tangible property resides has jurisdiction by virtue of its power over his person to tax him in respect of his tangible personalty permanently situated out of the state." This the case above referred to now prohibits, and had the author been able to take advantage of the decision it might have influenced his treatment in more than one respect, of such revolutionary importance is this rule. The discussion of the "faculty" theory as opposed to the "benefit" theory of taxation, found in the earlier part of the volume, will be of interest to those economists who look for the time when events will move into line with modern economic doctrine.

**SPECIAL VERDICTS.** By GEORGE B. CLEMENTSON. St. Paul: West Publishing Co. 1905. pp. lxi, 350.

This work is more fully and more accurately described in the title page as "A Manual Relating to Special Verdicts and Special Findings by Juries Based on the Decisions of All the States." It has been prepared by a practicing lawyer for practicing lawyers, with the purpose of presenting in the form of a systematic treatise the law upon these topics, which, heretofore, must have been sought for in general works on trial practice, in digests, statutes, etc., and the author has, on the whole, accomplished his purpose so well that the volume may be commended both to the class for which it was primarily intended and also to students.

A short account is first given of the origin and history of special verdicts and findings. This is followed by a chapter relating to what is designated as the "New England Practice" of questioning the jury as to the grounds of the verdict. Chapters three to nine inclusive treat of special findings as distinguished from special verdicts, and, as a large majority of the states have statutes relating to the subject, chapter three very properly gives a synopsis of these statutes, shows their essential similarity, the uniformity in the decisions interpreting the different statutes, the object and effect of the statutes, and their constitutionality. The remaining chapters of this portion of the volume treat the sub-topics in the order in which they would naturally arise in the progress of a cause, from the time of presenting a request for the submission of interrogatories, to the decision upon appeal of questions relating to special findings. Chapters ten to fifteen are devoted to the subject of special verdicts, the general scheme of treatment being the same as that adopted in the earlier portion of the work with reference to special findings.

It is evident that the author has given much time and labor to the

preparation of the treatise, and that they have been well expended. The style is clear, the citation of authorities seems to be quite complete, and, although the author does not obtrude his opinions, he does not hesitate to express them where necessary. It is, for instance, clear that he is not of those who entertain the opinion that our liberties would be greatly endangered or justice imperilled by the abolition of trial by jury, and that he approves of special verdicts, and particularly of special findings, as calculated to search the conscience of the individual juror, and to lessen the likelihood of a jury ignorantly or willfully giving an unjust decision, which cannot be reversed on appeal, as frequently happens where only a general verdict is rendered.

There is an appendix giving a summary of the statutes relating to special verdicts, and special findings on particular questions of fact, and the index appears to be complete and carefully prepared.

The work of the publishers is not in all respects that which we are accustomed to expect from this company. In the copy placed in the reviewer's hands, page 37 is almost entirely blank, and page 44 nearly one-half blank, and the Table of Contents could certainly have been put in a much better form, both as to type and spacing.

THE LAWYERS' REPORTS ANNOTATED. NEW SERIES. Book 1. Burdett A. Rich, Henry P. Farnhan, editors. Rochester: The Lawyers' Co-operative Publishing Co. 1906. pp. 47, 1282.

Why the publishers have instituted a new series of these valuable reports is not explained. Certainly the new volumes do not differ radically from those with which we have become familiar. In the language of the preface to this book, "the only change is by addition." More cases are to be reprinted in each volume; and brief Case Notes are appended in great profusion. This enlargement of the books and improvement in their contents would not seem to call for ringing out the old and ringing in a new series.

However, we are not disposed to quarrel over a matter of detail with editors and publishers who are bent upon making an already good thing still better. We welcome this volume and those that are forthcoming, not only as a collection of leading cases, but as a continuous commentary and digest of great worth. Most of the Subject Notes in this book are timely and exhaustive; especially those on "Legislative Authority for a Private Nuisance," "The Law Governing Automobiles," and "The Sale of Trademarks."

LAW OF THE DOMESTIC RELATIONS, EMBRACING HUSBAND AND WIFE, PARENT AND CHILD, GUARDIAN AND WARD, INFANCY AND MASTER AND SERVANT. By JAMES SCHOULER. Boston: Little, Brown & Co. 1905. pp. xxxix, 421.

The author tells us in his preface that the present work "is abridged from the author's larger work upon this subject, and makes use, besides, of the lecture notes used by him for twenty years or more as a Law School professor." Those familiar with the earlier work will find no